

Sound financial management requires that excess items purchased through the emergency fund shall be retrograded (i.e. inventoried, documented, credited) to the incident and charged off to the appropriate account(s) upon closure of the incident base, camp or staging area.

It is important to understand that the intent of retrograde is to count property items and account for their disposition. Retrograde should not be confused with the audit process. Retrograde is the process to inventory, document and abate property items.

### **When should a Retrograde Take Place?**

1. When purchases are made against Emergency Fund accounts, including local government and federal incidents.
2. When a National Fire Cache was used.
3. When it is a CAL FIRE Contract County incident. Note: the CAL FIRE Agency Representative is responsible to place the order for a retrograde team.
4. When an incident goes from suppression to rehab and a new Incident # is given to the rehab effort.
5. When durable sensitive or capitalized property was purchased.
6. When an Incident Management Team turns the incident over to a local CAL FIRE unit.
7. When incident changes to / from CAL FIRE responsibility.

### **Retrograde procedures and Holding Accounts:**

A Holding Account is defined as “a cache of surplus fire equipment and supplies, purchased by the Emergency fund, which is held at a location determined by the Region Chief or their representative. The costs of this equipment and supplies are tracked with a 00999 PCA code Holding Account within the CALSTARS accounting system”. The items in these Holding Accounts remain the property of and under the control of the Region Chief or their representative.

It is departmental policy that such materials be redistributed and utilized as quickly as possible to keep the holding account to the minimum dollar level possible. Region Chiefs are responsible to see that this occurs.

### **ACTION TO BE TAKEN UPON CLOSURE OF INCIDENT BASE OR CAMP** (No.4 July 2014)

**7585.1**

When the decision is made to close the Incident Base, a retrograde team shall be ordered. This notification shall be made at least 72 hours before the anticipated closure. The retrograde team shall be requested to arrive at least 48 hours prior to the anticipated closure of the Incident Base. The retrograde team shall consist of a minimum of 3 representatives:

- One representative of the Region Chief, typically the Region Business Services Officer (BSO), who serves as Team Leader (RETG)
- One representative from the responsible CAL FIRE Units involved in the incident, typically the Unit's FLO (Retrograde Team Member - RETT).
- One representative from the Incident, typically the Logistics Section Chief or their representative.

The Incident shall request the retrograde team through expanded dispatch. This will normally generate two overhead request numbers:

- One for the Region representative
- One for the Unit representative.

## **PRE-INVENTORY ACTIONS TO BE TAKEN AT BASE**

**7585.2**

(No.4 July 2014)

The Logistics Section Chief will provide directions for the Demobilization Plan to provide replacement supplies for released crews and engines. Every effort should be made to accommodate the needs of released resources as this will maintain the resource's emergency readiness in cases of diversion to other incidents.

Examples of replacement items include rations, batteries, hose, fusees, water handling equipment, personal protective equipment, coffee, cups and condiments.

The retrograde team should complete the Retrograde Team Plan Checklist. (See Exhibits)

### **Retrograde Team Responsibilities:**

At the Local Unit:

- Meet with Local Unit RETG member(s).
  - Advise the Local Unit(s) that they are responsible to complete retrograde for all request numbers issued after the retrograde inventory begins.
    - Region Chief's Representative will continue to have final approval of all retrograde transactions and inventories.
- Reviewed resource order cards (or reports) in local ECC.
- Obtain copies of Supply Request Numbers 001-199 resource order cards (or printed reports) from local ECC.
  - Record last supply Request Number issued prior to retrograde.
- Identify and list the target items purchased or ordered at the Local Unit that should be included in the retrograde plan.
- Identify items shipped from the Local Unit to the incident that needs to be replaced.
- Identify items shipped from other 00999 Holding Accounts to the Incident.

At the Incident Base:

- Initial meeting with the LSC and FSC to review process and establish schedule

Ordering Manager:

- Review Resource Orders for target item purchases.
- Obtain copies of Supply Request Number logs.

- Highlight target item purchases.
- Record last Supply Request Number issued prior to retrograde.

#### Finance Section:

- Review target item payment documents for details.
- Obtain a Copy of documents for the purchase of Capitalized Property.
- Review, with Finance section, purchase documents that do not have supply or other request number for target items.
  - List target items identified from review of the Finance section.

#### Receiving and Distribution:

- Review Cache and non-Cache Orders for Target Items.
- Location of Target items.
- Has Cache DEMOB Specialist been ordered?

#### Food Unit:

- Review perishable food distribution plan using priorities found in 7585.4.
- Check for any durable target items purchased.
- Establish last meal to be served.

#### Other Logistics Units (Medical, Communications, Facilities and Ground Support)

- Give Unit Leaders copies of the Retrograde Checklist that covers their Unit.
- Advise that inventories of any Agency owned trailers are to be inventoried against their pre-incident inventory.

Establish date and time for individual unit inventories.

### **PROCEDURE FOR PHYSICAL INVENTORY**

**7585.3**

(No.4 July 2014)

The retrograde team shall count each item of their inventory and all members shall be in agreement on the final inventory for each item. The Region representative shall have the final decision in any disagreements on these totals. Any items counted prior to the retrograde team beginning the inventory shall be recounted by the retrograde team to confirm the totals and the appropriateness of the items for inclusion in the Holding Account.

A Retrograde Team Inventory Checklist is provided as an exhibit to this handbook, for completion by the retrograde team. (See Exhibits)

### **RECEIVING AND DISTRIBUTION**

**7585.3.1**

(No.4 July 2014)

- Reconcile Waybills to the Cache against orders from the Cache.
  1. The total number of an item accounted for on the Waybills to the Cache, STD 152's or MRT's lacing the item in a Holding Account should match the total number of the item issued on the Cache Summary. When these two numbers match, retrograde for this item is completed.
  2. Consumable items will only need to be reconciled if there is concern for the amount ordered or the issuing procedures at the incident.

- Reconcile PL or D's (CAL FIRE-101) and / or STD 152's against Cache Summary and Waybills.
  1. Items listed on a PL or D should be accounted for on the final retrograde inventory. I.E. Items left on the line or damaged must either be returned to the Cache and a waybill completed, placed in a holding account and documented on an MRT, or documented on a STD 152 as either lost, destroyed or stolen whichever applies.
  2. Inventory and complete F72-Y and / or F72-O (Nomex MRT) for retrograde of CAL FIRE Nomex.
    - a. Nomex listed on PL or D's, MRT's, loan slips or T-Cards should be accounted for on the final inventory.
    - b. The final inventory needs to be reconciled with all of the incoming F72-Y and F72-O (Nomex MRT) received from CAL FIRE Warehouse.
- Ensure Receiving and Distribution Manager (RCDM) has completed STD 152's for property that has been stolen, lost or destroyed on the incident.
- Ensure Supply Unit Leader (SPUL) or RCDM has faxed STD 152's to Sacramento Property Office.
- MRT or waybill for restocking of items supplied by Local Unit / Camp(s) completed.
- Locate identified target items
- Inventory and complete MRT for other items to be retrograded.
- Mark all boxes of retrograde items identifying the contents, Incident name, Incident Number and date.
- Include copies of MRT's, Waybills, STD 152s, ICS 213s, CAL FIRE 101 and F72 Y&O in the retrograde package.
- Identify the location of storage or dispositions of retrograded items.
- Compile a list of outstanding items that will need to be returned or retrograded by the Local Unit after this retrograde inventory is completed.
- Review and copy "S" log.

## **MEDICAL UNIT**

**7585.3.2**

(No.4 July 2014)

- Locate identified target items.
- Has the agency owned, private owned, MERT or CALMAT trailer been restocked against its written inventory?
- Inventory and complete MRT for items to be retrograded.
- Mark all boxes of retrograded items identifying the contents, incident name incident number and date.
- Include copies of MRT's and Waybills in retrograde package.
- Identify the location of storage or disposition of retrograde items.
- Compile a list of outstanding items that will need to be returned or retrograded by the Local Unit after this retrograde inventory is completed.
- Review and copy "S" log.

## **GROUND SUPPORT UNIT**

**7585.3.3**

(No.4 July 2014)

- Locate identified target items
- Has the Demobilization Trailer been restocked against its written inventory?
- Inventory and complete MRT for items to be retrograded
- Mark all boxes of retrograde items identifying the contents, incident name, incident number and date.
- Include copies of MRT's, Waybills and STD 152 in retrograde package.
- Identify the location of storage or disposition of retrograde items.
- Compile a list of outstanding items that will need to be returned or retrograded by the Local Unit after this retrograde inventory is completed.
- Review and copy "S" log.

## **COMMUNICATION UNIT**

**7585.3.4**

(No.4 July 2014)

- Locate identified target items
- Has the MCC been restocked against its written inventory?
- Inventory and complete MRT for items to be retrograded.
- Mark all boxes of retrograde items with tags identifying the contents, incident name, incident number and date.
- Include copies of MRT's, Waybills, ICS 213s and STD 152 in retrograde package.
- Identify the location of storage or disposition of retrograde items.
- Compile a list of outstanding items that will need to be returned or retrograded by the Local Unit after this retrograde inventory is completed.
- Review and copy "S" log.

## **FOOD UNIT**

**7585.3.5**

(No.4 July 2014)

- Locate identified target items.
- Has the MKU been restocked against its written inventory?
- Review invoices from Food Vendors for non-food items and review the Credit Invoice(s).
  - CAL FIRE-101 and STD 152 completed for damaged, destroyed or replacement equipment.
- Obtain copies of MRT's for transfer of perishable and broken lot non-perishable foods.
  - Include copies with retrograde package.
- Mark all boxes of retrograde items identifying the contents, incident name, incident number and date.
- Include copies of MRT's and Waybills in retrograde package.
- Identify the location of storage or disposition of retrograde items.
- Compile a list of outstanding items that will need to be returned or retrograded by the Local Unit after this retrograde inventory has been completed.
- Review and copy "S" log.

## **FACILITIES UNIT**

**7585.3.6**

(No.4 July 2014)

- Locate identified target items.

- Inventory and complete MRT for items to be retrograded.
- Mark all boxes of retrograded items with tags identifying the contents, incident name, incident number and date.
- Include copies of MRT's and Waybills in retrograde package.
- Identify the location of storage or disposition of retrograde items.
- Compile a list of outstanding items that will need to be returned or retrograded by the local unit after this retrograde inventory is completed.
- Review and copy "S" log.

## **DISPOSITION OR STORAGE LOCATION OF RETROGRADE**

**7585.4**

(No.4 July 2014)

Excess items shall be reutilized as quickly as possible. The retrograde team is responsible to determine the ability for immediate reutilization. Items that cannot be immediately reutilized shall be distributed or stored per the following guidelines:

**Perishables:** Because of non-existent or limited storage facilities, distribute perishable and broken lot non-perishable food items as per the following priority list.

- Other incidents – Document on an MRT.
- Fire stations – Document on an MRT.
- Neighboring CAL FIRE Unit Fire Stations – Document on an MRT.
- Conservation camps – Document on a STD 158, approval is required by DGS through the CAL FIRE Sacramento Property Office.
- State Institutions (correctional or hospitals) – Document on a STD 158, approval is required by DGS through the CAL FIRE Sacramento property Office.
- Donations to Non-Profit organizations – Requires an approved STD 158. Approval is granted by DGS through the CAL FIRE Sacramento Property Office. Recipient must be on the approved DGS registered Donee List. Applications are available on the CAL FIRE Intranet.

**Non-Perishables:** Foam, fire hose, pumps, saws, drills, broken cases of canned goods, paper goods, sleeping bags, etc.

- Excess items shall be shipped to other going incidents if needed. Document on an MRT.
- Unbroken case lots to be returned to vendor for credit and copies of credit Memo should be forwarded to the finance section.
- Remaining items to be returned to a designated service center and transfer to the 09 Holding Account.

**Fire Cache Items:** Unused Consumables or used and unused Durable items which were supplied from the USFS Zone Cache(s) during the mobilization of the incident must be returned to the Cache(s) for credit to the incident. Fire hose, sleeping bags and other durable items can be returned in used condition: the incident will be credited with the difference between lost recondition, and / or repair and the purchase price.

## AFTER ACTION RESPONSIBILITIES FOR THE UNIT RETROGRADE REPRESENTATIVE

7585.5

(No.4 July 2014)

- Receive assurance from the Incident Commander that all supplies and equipment are off the incident and returned to the Service Center. The IC is responsible to ensure that any missing or un-accounted property has been documented on the proper form.
- All Cache items must be returned to the Cache for credit no later than 45 days after incident is declared "Controlled".
  - See California Mobilization Guide
- Complete unfinished tasks of the Retrograde Team
  - Obtain a copy of the final Cache Issuance Summary.
    - Forward copy to the Region Business Services Officer
  - Reconcile outstanding Target Items identified in the original inventory process.
    - Forward MRT's or STD 152's to Region BSO.
  - Review Resource Orders and Finance Documents (Charged against the 00900 Account) for additional purchases after closure of the Incident Base,
    - Identify any additional Target Items added since the close of the Incident Base and / or original retrograde inventory.
    - Locate and make determination of disposition of Target Items.
      - Forward MRT's and STD 152's to Region BSO.
  - Complete MRT's for items to be transferred to Holding Account.
    - Forward original MRT's to Region BSO.
    - Copies of MRT's to local Finance Clerk.
  - Complete Waybills to Cache for items being returned.
    - Forward copies of Waybills to Region BSO.
  - Complete MRT's for perishables or other items transferred to Stations or Camps.
    - Forward copies of MRT's to Region BSO.
  - Reconcile Cache orders against:
    - Return Waybills
    - STD 152's
    - Shortages should be accounted for utilizing a STD 152.
      - Incident Commander should sign as "officer Supervising Disposal of the Property" in the "Certification of Disposition".
      - Unit Retrograde Representative signs on Line 3, "Approved by Property Survey Board".
      - Forward copies of final STD 152 to Region BSO.
  - **A STD 152 must be completed for all durable and property items not accounted for.**
- The complete and updated retrograde information is due to the Region BSO no later than 45 days after the incident is declared "Controlled".
- Region Chief Representatives will continue to have final approval of all retrograde transactions and inventories.
- Copies of MRT's charging or abating the incident will be forwarded to the Finance Section Chief or the Responsible CAL FIRE Unit Finance for inclusion in the final CAL FIRE Finance Package.

Retrograde is complete when all property is accounted for, all documentation has been processed to the correct locations and the final retrograde packages distributed per HB 7585.6. Documentation is



required to support all Durable, Sensitive and Accountable Property. Documentation shall be a Waybill, MRT or STD 152.

## **RETROGRADE PACKAGE**

**7585.6**

(No.4 July 2014)

Upon its completion, the Retrograde Package will be addressed and sent to:

- Region Chief, Attention: Staff Chief Administration
- An additional copy will be sent to the responsible Unit Forestry Logistics Officer.

Copies of the Executive summary will be sent to:

- Incident Commander
- Incident Logistics section Chief
- Responsible Unit chief

The Retrograde Package is due no later than 60 days after the incident is declared "Controlled". It shall consist of:

1. The Executive Summary
  - a. The Incident order number and Incident name.
  - b. Participants of the retrograde team.
  - c. A brief overview of the retrograde findings.
  - d. List of STD 152ed Property Items.
  - e. List of excessive STD 152ed Durable items.
  - f. List of excessive STD 152ed Consumable items.
  - g. Notation of excessive amount of 00900 purchases moved to Holding Account.
  - h. Notation of good utilization of existing Holding Account inventory on Incident.
2. A copy of the Retrograde Team Plan.
3. List of all Target Items identified by the retrograde Team.
4. Copies of the purchase documents for Capitalized Property.
5. Copies of all inventories taken and MRT's for distribution transactions.
6. Copies of all STD 152's used to account for property being or having been disposed of.
7. Copies of any MRT's generated to the Holding Account.

It will be the responsibility of the Regional Business Services Officer to notify their Unit Service Centers of any retrograde materials that exist for the purposes of reutilization. The Region BSO shall post all retrograde inventories to the Retrograde Folder on the CAL FIRE Logistics Bulletin Board.

## **HOLDING ACCOUNT FOR EXCESS (RETROGRADED) EMERGENCY FIRE MATERIAL**

**7585.7**

(No.4 July 2014)

A Holding Account is defined as "a cache of surplus fire equipment and supplies purchased by the Emergency Fund that is held at a location determined by the Region Chief or their representative. The cost of this equipment and supplies is tracked with a 00999 PCA code Holding Account within the CALSTARS accounting system". The items in these Holding Accounts remain the property of and under the control of the Region Chief or their representative.

It is Departmental policy that such materials be redistributed and utilized as quickly as possible to keep the Holding Account to the minimum dollar level. Region Chiefs are responsible to see that this occurs.



The Region BSO shall maintain an inventory to be posted on the Retrograde Bulletin Board, containing all items currently in their respective region Holding Accounts. (Inventory dollar value recorded in CALSTARS)

## **PROCEDURE FOR USE OF HOLDING ACCOUNT**

**7585.7.1**

(No.4 July 2014)

Regions must use the following procedures to properly manage material held in the 00999 Holding Account. All items deemed by the retrograde team as qualifying for retrograde shall be placed into a Holding Account at the close of the incident.

An MRT shall be completed for all items to be included in the 00999 Holding Account. The MRT shall include the CALSTARS coding for originating incident number on the abatement line of coding and the Holding Account Incident Number on the charge line of coding. The MRT shall include the charge information. (Index, Object Code and PCA Code)

Movement of supplies between Regions and / or Units is authorized and encouraged in lieu of open market procurement as long as there is proper documentation on the MRT that includes the Holding Account Incident Number. The Holding Account Incident Number is CACDF900999.

Any MRT Charging or abating any incident must have a document number assigned to it by the responsible CAL FIRE Unit (Generally by the Unit FLO). The Region Chief, prior to the transfer, must grant approval for these transfers. Reassignments of these items shall be documented on an MRT. The Region BSO is responsible for insuring that the MRT's are entered into the CALSTARS systems. The Region BSO shall forward the original copy of the MRT to Departmental Accounting Office (CAO) and a courtesy copy to the responsible CAL FIRE Unit Finance Clerk.

Ship by whatever means is expedient. Do not overlook the use of Common Carriers. Shipping cost shall be charged to the receiving Unit and / or incident. If shipping to another incident shipping costs will be charged to the requesting incident.

## **HOW TO TRANSFER TO A HOLDING ACCOUNT**

**7585.7.1.1**

(No.4 July 2014)

- The retrograde team shall confirm the quantities of the items to be transferred to a Holding Account.
- The retrograde Team is responsible for completing the MRT abating the incident and charging the Holding Account.
  - The Abatement coding shall be the CALSTARS coding for the incident.
  - The charge coding shall be the CALSTARS coding for the CAL FIRE Unit storing the items and included the Holding Account incident Number.
  - The incident number for the abated incident will appear on BOTH the Abatement coding line AND the Holding Account Charge coding line.
  - The PCA code will be 00999 for all fiscal years.
- The original MRT shall be sent to the Region BSO.
  - The BSO will include the items in the Holding Account on the inventory posted on the Bulletin Board.
- The BSO shall send the original copies to DAO and a copy to the responsible CAL FIRE Unit Finance Clerk.
- See Exhibit "From CAL FIRE Incident to Holding Account MRT".

## **RESPONSIBILITIES FOR STORING A HOLDING ACCOUNT**

**7585.7.1.2**

(No.4 July 2014)

- Items must be available for timely reutilization or transfer
- Items must be stored in a location safe from the elements and secure
- Unit will be held responsible for items lost, damaged or stolen due to negligence.

## **REUTILIZATION OF ITEMS FROM A HOLDING ACCOUNT**

**7585.7.1.3**

(No.4 July 2014)

- Obtain permission from the responsible BSO to move items out of a Holding Account.
- A MRT is completed abating the Holding Account and charging either a new incident or an operating fund.
  - The Abatement coding shall be the CALSTARS coding for the Holding Account and include the Holding Account incident number.
  - The Charge coding shall be the CALSTARS coding for the new incident or to charge the CAL FIRE Unit purchasing the items from the Holding Account. The original MRT shall be sent to the Region BSO. The Region BSO will send the original copies to DAO and a copy to the responsible CAL FIRE Unit Finance Clerk.
  - If 00999 Holding Account items are being charged to PCA 02350, no incident number will appear on the coding line 02350, but the holding account incident number will appear on the abatement line.
- If shipping to another incident, shipping costs shall be charged to the requesting incident.
- The Region BSO shall adjust inventory records and post them on the Retrograde Bulletin Board as soon as possible.
- See Exhibit "From Holding Account to CAL FIRE Incident MRT" and "From Holding Account to Unit Operating Account MRT".
- Note: Use the appropriate object code (e.g. subsistence food items "506", fire hose "226", fuses and batteries, "238", etc.)

## **APPENDIX:**

A: Holding Account Coding

B: Holding Account PCA Coding

## **Exhibits:**

From CAL FIRE Incident to Holding Account MRT.

From Holding Account to CAL FIRE Incident MRT.

From Holding Account to Unit Operating Account MRT.

Retrograde Team Plan

Retrograde Team Inventory Checklist

**HOLDING ACCOUNT CODING****APPENDIX A**

Holding account numbers assigned to each area are:

<b>Business Services</b> <b>9416-00999</b> <b>Sacramento Headquarters</b>	1001-00999	Region Headquarters
Coast Area		
	1100-00999	Mendocino
	1200-00999	Humboldt-Del Norte
	1400-00999	Sonoma-Lake-Napa
	1600-00999	Santa Clara
	1700-00999	San Mateo-Santa Cruz
-	-	-
Cascade Area	2100-00999	Butte
	2200-00999	Lassen-Modoc
	2300-00999	Nevada-Yuba-Placer
	2400-00999	Shasta-Trinity
	2500-00999	Tehama-Glenn
	2600-00999	Siskiyou
	2700-00999	Amador-El Dorado
-	-	-
South Area	4001-00999	Region Headquarters
	3100-00999	Riverside
	3300-00999	San Diego
	3400-00999	San Luis Obispo
	3500-00999	San Bernardino
-	-	-
Sierra Area	4100-00999	Tulare
	4200-00999	Madera-Mariposa
	4300-00999	Fresno-Kings
	4400-00999	Tuolumne-Calaveras
	4600-00999	San Benito-Monterey

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